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Follow-up to the Fourth World Conference on Women and to the special session of the General Assembly entitled "Women 2000: gender equality, development and peace for the twenty-first century": gender mainstreaming, situations and programmatic matters

Progress in mainstreaming a gender perspective in the development, implementation and evaluation of national policies and programmes, with a particular focus on financing for gender equality and the empowerment of women

Report of the Secretary-General

Summary

The present report, prepared pursuant to General Assembly resolution 61/145 of 19 December 2006 and Economic and Social Council resolution 2006/9, of 25 July 2006, assesses the extent to which attention to gender perspectives has been mainstreamed in the development, implementation and evaluation of national policies and programmes, with a particular focus on financing for gender equality and the empowerment of women, and provides recommendations for consideration by the Commission on the Status of Women. The report should be read in conjunction with the report of the Secretary-General on financing for gender equality and the empowerment of women (E/CN.6/2008/2).

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I. Introduction

1. The General Assembly, in its resolution 61/145 of 19 December 2006, requested the Secretary-General to continue to report annually to the Assembly, the Economic and Social Council and the Commission on the Status of Women on the follow-up to and progress made in the implementation of the Beijing Declaration[1] and Platform for Action[2] and the outcome of the twenty-third special session of the Assembly,[3] with an assessment of progress in gender mainstreaming, including information on key achievements, lessons learned and good practices, and to recommend further measures to enhance implementation.

2. In its resolution 2006/9 of 26 July 2006, entitled "Future organization and methods of work of the Commission on the Status of Women", the Economic and Social Council requested the Secretary-General to submit to the Commission, on an annual basis, a report on progress in mainstreaming a gender perspective in the development, implementation and evaluation of national policies and programmes with a particular focus on the priority theme of its session, and decided that in 2008, the priority theme under consideration by the Commission would be "Financing for gender equality and the empowerment of women".

3. The present report, submitted in response to these resolutions, assesses progress made in the development, implementation and evaluation of national policies and programmes, with a particular focus on financing for gender equality and the empowerment of women, and makes recommendations for action for the consideration of the Commission. The report should be read in conjunction with the report of the Secretary-General on financing for gender equality and the empowerment of women (E/CN.6/2008/2).

4. The report incorporates an analysis of responses provided by Member States to a questionnaire distributed in preparation for the 10-year review and appraisal of the implementation of the Platform for Action and the outcome of the twenty-third special session of the General Assembly,[4] and to a note verbale (DAW/2007/006) inviting Member States to update previously submitted information or to provide the Secretariat with succinct information relating to the priority theme under consideration.[5]

II. Background

5. Gender equality and the empowerment of women are goals in and of themselves, as well as an important means of moving towards the achievement of all the internationally agreed development goals, including the Millennium

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[1] *Report of the Fourth World Conference on Women, Beijing, 4-15 September 1995* (United Nations publication, Sales No. E.96.IV.13), chap. I, resolution 1, annex I.

[2] Ibid., annex II.

[3] General Assembly resolution S-23/2, annex, and resolution S-23/3, annex.

[4] Available at http://www.un.org/womenwatch/daw/Review/english/responses.htm.

[5] Contributions were received from the Governments of Algeria, Australia, Austria, Belgium, Cambodia, Canada, China, Colombia, Cuba, Cyprus, Ecuador, Egypt, Finland, Germany, Greece, Haiti, Honduras, Italy, Japan, Lithuania, Luxembourg, Maldives, Mexico, Monaco, Netherlands, Pakistan, Peru, Philippines, Poland, Qatar, Republic of Korea, Russian Federation, San Marino, Slovakia, Spain, Sweden, Thailand and Tunisia.

Development Goals. In the United Nations Millennium Declaration,[6] Heads of State and Government rededicated themselves to supporting all efforts to uphold the equal rights of women and men, and in paragraph 20 thereof resolved to promote gender equality and the empowerment of women as effective ways to combat poverty, hunger and disease, and to stimulate development that is truly sustainable.

6. In paragraph 58 of the 2005 World Summit Outcome,[7] Heads of State and Government, remaining convinced that progress for women was progress for all, reaffirmed that the full and effective implementation of the goals and objectives of the Beijing Declaration and Platform for Action and the outcome of the twenty-third special session of the General Assembly was an essential contribution to achieving the internationally agreed development goals, including those contained in the Millennium Declaration.

7. It is widely recognized that progress in achieving Millennium Development Goal 3 (promote gender equality and the empowerment of women) will lead to progress in achieving all other Millennium Development Goals. At the same time, gender-sensitive investments in all sectors, if designed and implemented appropriately and concurrently with more targeted interventions, can make significant contributions to gender equality and women's empowerment.[8]

International commitments on financing for gender equality and empowerment of women

8. Global commitments on financing for gender equality and women's empowerment have been made by Governments, including at the Fourth World Conference on Women (1995), the twenty-third special session of the General Assembly (2000), the Millennium Summit (2000) and the International Conference on Financing for Development (2002), as well as in intergovernmental processes, including the General Assembly and the Commission on the Status of Women.[9]

9. In its chapter on financial arrangements (para. 345), the Beijing Platform for Action emphasized that funding had to be identified and mobilized from all sources and across all sectors to achieve the goals of gender equality and the empowerment of women; and that, as Governments hold the primary responsibility for implementing the strategic objectives of the Platform for Action, they should make efforts to systematically review how women benefit from public sector expenditures, adjust budgets to ensure equality of access to public sector expenditures, and achieve the gender-related commitments made in other United Nations summits and conferences (para. 346). Sufficient resources should be allocated to national machineries for the advancement of women as well as to all institutions, as appropriate, that can contribute to the implementation and monitoring of the Platform for Action (para. 347).

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[6] See General Assembly resolution 55/2.

[7] See General Assembly resolution 60/1.

[8] Caren Grown and others, "The financial requirements of achieving gender equality and women's empowerment", Levy Economics Institute Working Paper, No. 47 (August 2006), paper prepared for the World Bank, p. 25.

[9] These commitments are outlined in more detail in the report of the Secretary-General on financing for gender equality and empowerment of women (E/CN.6/2008/2).

10. At its twenty-third special session, the General Assembly called on Governments to provide national machineries with the necessary human and financial resources, including through exploring innovative funding schemes, so that gender mainstreaming would be integrated into all policies, programmes and projects.[10] It further noted that limited funding at the State level made it imperative that innovative approaches to the allocation of existing resources be employed, not only by Governments but also by non-governmental organizations and the private sector. [11]

11. In addition to the more general calls for increased resources, there was the highlighting by the Platform for Action of the need for resources in undertaking specific actions to achieve the strategic objectives relating to each critical area of concern.[12] Subsequent agreed conclusions of the Commission on the Status of Women and the resolutions of other intergovernmental bodies, including the General Assembly, have called for allocation of resources for the promotion of gender equality in specific areas.[13]

12. As recently as at its fiftieth session in 2006,[14] the Commission called for mobilization of adequate funding for gender-sensitive development policies and programmes and for national machineries for the advancement of women, through national, regional and international resource mobilization and gender-responsive budget processes in all sector areas, and the allocation of adequate funding for women-specific measures.

13. The Committee on the Elimination of Discrimination against Women addressed the issue of financing in several of its general recommendations, including general recommendation No. 6 on "Effective national machinery and publicity",[15] which recommended that State parties provide adequate resources, commitment and authority to national machineries and mechanisms for the advancement of women. In its concluding comments, the Committee has called on States parties to allocate necessary resources to undertaking appropriate measures to eliminate discrimination against women in various sectors and has also called on some States parties to monitor the effects of macroeconomic policies, including trade agreements, on women so as to ensure that all national development policies, plans and programmes explicitly promote women's empowerment, and to seek innovative sources of funding and assistance for the promotion of gender equality, including in partnerships with the private sector.

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[10] See General Assembly resolution S-23/3, annex, para. 76 (c).

[11] Ibid., para. 36.

[12] See paras. 58 (d), 80 (f), 84 (a), 110 (a) and (b), 124 (p), 203, 279, 59 (a), 66, 85 (b), 86 (a), 109 (f) and (h), 110 (b), 147 (f), 169 (b), 170, 209, 232, 241 (a) and 245 (d).

[13] For example, the two sets of agreed conclusions adopted by the Commission on the Status of Women and General Assembly resolution 60/210 of 22 December 2005 and all other relevant resolutions.

[14] See the agreed conclusions of the Commission on "Enhanced participation of women in development", para. 7 (n).

[15] See *Official Records of the General Assembly, Forty-third Session, Supplement No. 38* (A/43/38), chap. V; see also recommendations No. 23 on "Political and public life" (ibid., *Fifty-second Session, Supplement No. 38* (A/52/38/Rev.1), part two, chap. I.A) and No. 24 on "Women and health" (ibid., *Fifty-fourth Session, Supplement No. 38* (A/54/38), part one, chap. I.A).

The gender mainstreaming strategy

14. Gender mainstreaming was endorsed in the Platform for Action as a strategy for the promotion of gender equality and emphasized as central to addressing all critical areas of concern. Governments and other actors were called upon to promote an active and visible policy of mainstreaming a gender perspective in all policies and programmes.[16] The Platform called for the application of a dual strategy of gender mainstreaming, complemented by targeted interventions to ensure its full and effective implementation.

15. In its agreed conclusions 1997/2,[17] the Economic and Social Council clarified the principles of gender mainstreaming as a critical strategy for achieving gender equality and the guidelines for its implementation. The Council noted (tenth para.) that clear political will and the allocation of adequate and, if needed, additional human and financial resources for gender mainstreaming from all available funding sources were important for the successful translation of the concept into practice.

16. In 2000, the General Assembly called on Governments to incorporate a gender perspective into the design, development, adoption and execution of all budgetary processes to promote equitable and effective resource allocations to support gender equality and development programmes that enhance women's empowerment.[18]

17. At the 2005 World Summit, Heads of State and Government reiterated the importance of gender mainstreaming as a tool for achieving gender equality, and to that end undertook to actively promote the mainstreaming of a gender perspective in the design, implementation, monitoring and evaluation of policies and programmes in all political, economic and social spheres.[19]

18. Efforts to promote gender equality and women's empowerment, whether through the gender mainstreaming strategy or through targeted interventions for women, require financial resources. Despite a growing body of evidence demonstrating that gender equality makes good economic sense, and the calls for gender mainstreaming in economic and public finance processes, adequate resources have not been systematically allocated.

III. Initiatives undertaken at national level on financing for gender equality and the empowerment of women

19. In the five-year review and appraisal of the implementation of the Platform for Action in 2000, a lack of resources was noted by Member States in all regions as an obstacle to implementation.[20] The 10-year review and appraisal in 2005 indicated that in many countries domestic and external resources remained insufficient.[21]

20. The examples of initiatives by Member States on financing for gender equality and women's empowerment in the following section are not comprehensive but

[16] See paras. 79, 123, 141, 164, 187, 202, 229, 238, 252 and 273.

[17] See *Official Records of the General Assembly, Fifty-second Session, Supplement No. 3* (A/52/3/Rev.1 and Add.1), chap. IV, para. 4.

[18] See General Assembly resolution S-23/3, annex, para. 73 (b).

[19] See General Assembly resolution 60/1, para. 59.

[20] See E/CN.6/2000/PC/2 and corrigenda, para. 108.

[21] See E/CN.6/2005/2 and Corr.1, para. 736.

serve to illustrate the types of activities carried out at national level to ensure allocation of resources to the promotion of gender equality and women's empowerment.[22]

A. Public finance management, including gender-responsive budgeting

21. Sound and equitable public finance management can ensure that resources are allocated to achieving gender equality and women's empowerment. The way in which Governments generate and spend revenue can have differentiated impacts on women and girls and men and boys. These impacts may be determined, for example, by the manner in which public goods and services are provided or income is distributed.[23]

22. Public finance reforms in many countries have introduced results-based budgeting, with a focus on performance management and outputs and outcomes. Shifts away from annual budget cycles to multi-year expenditure frameworks are common in such reforms. These shifts offer opportunities to initiate gender-responsive budgeting processes, which mainstream gender perspectives into budgets and link resource allocations to gender equality commitments.[24]

23. Through the use of a Medium-term Expenditure Framework, Cambodia, for example, is establishing programme-based budgets which provide a logical framework for gender-responsive budgeting. The Philippines recognized the need to operationalize its gender and development budget within the context of ongoing public expenditure management reforms.

24. Analysis of public finance from a gender perspective can lead to more gender-responsive public finance management. Honduras reported that attention to gender perspectives in the Central Government's Programme of Public Investment led to increased attention to gender equality in public finance management.

25. Analyses designed to determine resource needs and financing gaps at national level are important tools for generating resources for gender equality and the empowerment of women.[25] The 10-year review and appraisal of the implementation of the Platform for Action indicated that gender-responsive budgeting initiatives were increasingly used as a mechanism for mainstreaming gender perspectives into public finance (see, for example, the responses of Indonesia, New Zealand, Morocco, Norway, Namibia, Barbados, Botswana, Malaysia, the Czech Republic, Guatemala, the United Republic of Tanzania and Viet Nam).[26]

26. Many such efforts, however, have not been systematic and most initiatives were at an initial stage.[27] Most gender-responsive budgeting initiatives to date have

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[22] Unless otherwise noted, country examples are drawn from responses received to note verbale DAW/2007/006, available at www.un.org/daw.

[23] See report of the United Nations Expert Group Meeting on "Financing for gender equality and the empowerment of women, organized by the Division for the Advancement of Women", 4-7 September 2007, Oslo (EGM/FFGE/2007/REPORT).

[24] Ibid.

[25] Grown and others, loc. cit., p. 26.

[26] See the responses to a questionnaire for the 10-year review and appraisal of the Beijing Platform for Action, available at http://www.un.org/womenwatch/daw/Review/english/responses.htm.

[27] See E/CN.6/2005/2 and Corr.1, para. 736.

focused on the expenditure side of the budget.[28] Member States reported on methods and tools used to assess expenditures from a gender perspective. Australia, for example, used indicators to measure performance of women-specific programmes through annual budget statements, and conducted performance reviews throughout the budget cycle. Mexico's 2007 budget included provisions for the generation of information and indicators of results disaggregated by sex, in order to measure differentiated impact.

27. Some Member States did report initiatives to analyse revenues from a gender perspective. Belgium, for example, established a committee of experts to draft a report on direct and indirect discrimination in the application of personal income tax. Austria carried out a study on the gender perspectives of its tax system. Spain included provisions for analysis of public taxes, rates, and prices in a plan on gender equality in public administration.

28. To fully institutionalize and sustain initiatives, the full engagement of all relevant stakeholders is essential. Ministries of finance and planning, other line ministries, parliamentarians and national machineries for the advancement of women need to understand the importance of and develop capacity for mainstreaming gender perspectives into economic policy and budget formulation.

29. Member States acknowledged that national machineries for the advancement of women should play a key role in public finance management, including through engaging with ministries of finance and planning in the budgetary process. In Algeria and Ecuador, the national machineries collaborated with the ministries of finance to promote the incorporation of gender perspectives in the design and implementation of fiscal and budgetary policy. In the Republic of Korea, the Ministry of Gender Equality and the Family provided gender equality inputs to the Ministry of Planning and Budget prior to the preparation of budget guidelines. Sweden's Ministry of Finance and Division for Gender Equality worked together to raise awareness about gender-responsive budgeting and highlight the gender-differentiated distribution of economic resources. Mexico's national machinery elaborated and distributed manuals and methodological guides on gender-responsive budgeting in its promotion of gender mainstreaming in public administration.

30. Legislative bodies can ensure that commitments on gender equality and women's empowerment are incorporated into budgets.[29] Sweden's Parliament, for example, was mandated to carry out gender analysis and develop gender equality objectives on proposed legislation. In Belgium and Finland, gender impact assessments of legislation were required. In Canada's House of Commons, the Standing Committee on the Status of Women examined the extent to which gender-based analysis was used by federal departments in policy and programme development. To raise awareness on the need to integrate gender perspectives in the legislative process, Mexico's Centre for Studies for the Advancement of Women and Gender Equity, created by the Commission on Equity and Gender in its House of Deputies, provided research, analysis and technical assistance to facilitate gender mainstreaming in parliamentary work.

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[28] See report of the United Nations Expert Group Meeting on financing for gender equality and the empowerment of women.

[29] See Inter-Parliamentary Union, United Nations Development Programme, United Nations Development Fund for Women and World Bank Institute, *Parliament, the Budget, and Gender*, Handbook for Parliamentarians, No. 6 (Geneva, 2004), p. 37.

31. The importance of the participation of women and non-governmental stakeholders in budgetary planning was underscored. Cambodia, for example, reported on the representation of women in Commune Planning and Budgeting Committees. The Russian Federation's Ministry of Health and Social Development, in coordination with non-governmental organizations, formed a coordination council on gender equality issues to analyse the federal budget.

32. The sustainability of gender-responsive budgeting initiatives requires the full institutionalization of awareness-raising and capacity-building activities and information campaigns on gender-responsive budgeting. Many such initiatives, targeting both Government officials and the public, were reported by Member States, including Belize, Indonesia and Swaziland.[27] Tunisia and Cyprus reported training initiatives for civil servants in the finance and planning ministries. In collaboration with non-governmental organizations and United Nations system partners, the Government of China organized over 20 training courses for representatives from all levels of government.

33. Conferences were organized at national and international levels to promote gender-responsive budgeting to increase accountability for policy commitments on gender equality. Germany hosted a European Union Conference on Gender Budgeting, which brought together national and international experts from a range of stakeholders, to share best practices and concrete benefits for the implementation of gender equality policies. Italy convened a conference on "Gender Audit of Government Budgets" and launched a Network of Provinces and Cities for the Dissemination of Information on Gender Budget and Best Practices for Equal Opportunities.

34. Member States also highlighted initiatives aimed at raising awareness among the general public. A Women's Budget Kit provided to the public in Australia outlined important measures for women in the budget. In Canada, an independent non-profit research organization published an alternative budget each year, which included chapters on gender equality.

35. Tools developed by Member States included guidelines on sectoral budgets (United Republic of Tanzania) and gender implication statements (New Zealand (see note 26 above)). In the Republic of Korea, gender-sensitive budget plans and Gender-Impact Policy Analyses were used in budget preparation. In the Netherlands, Emancipation Effect Reports and Gender Budget Analyses were submitted on a voluntary basis by government departments.

36. Gender perspectives were incorporated into guidelines and instructions used by some Member States, for example, Spain. Peru's Ministry of Economy and Finance partially incorporated a gender equality focus in the instructions for the budget. Guidelines for Finland's national budget stipulated that each Ministry must include allocations for gender equality in its main budget line.

37. National budget guidelines in Austria required that all ministries illustrate the gender-related impacts with at least one example in their respective budget chapters, and that annotations to preliminary budget estimates incorporate gender perspectives. In Belgium, gender mainstreaming is emphasized in internal notes on budget preparation sent to all federal institutions, and gender policy notes are required in all phases of budgetary preparations.

38. The availability of sex-disaggregated data and gender-sensitive indicators facilitates the monitoring and evaluation of gender-responsive public finance management. Colombia noted that, while it did not have a single-source mechanism to track budgetary information on gender equality, its Observatory of Gender Issues had designed a system of indicators for collecting, systematizing, processing and analysing statistical data which could inform policymaking.

B. National economic policies, plans and programmes

39. Macroeconomic policies have important implications for gender equality and the empowerment of women. Decreases in government revenues, for example, can lead to cuts in social spending, impacting household budgets, with disproportionate effects on women.[30] On the other hand, gender inequalities, such as limits on women's equal access to labour-market participation and wage inequalities, also have significant costs for national economic development.[31]

40. Several Member States acknowledged the impact of macroeconomic policies on gender equality and women's empowerment. Haiti, for example, reported that women may face constraints on fully benefiting from trade and investment, particularly agricultural trade. Others reported on steps taken to examine the impact of existing macroeconomic policies and to make them more gender-responsive. Pakistan, for example, intends to review the impact of free trade and structural adjustment on women, in support of its Gender Reform Action Plan.

41. Employment-generation is recognized as a crucial mechanism for the mobilization of domestic resources.[32] Member States, including Cameroon, Kazakhstan, Bulgaria, Croatia, Andorra and Uruguay, integrated gender perspectives in labour-market policies, strategies and actions to enhance women's economic empowerment (see note 26 above). Greece integrated attention to gender perspectives within the framework of its business plan, "Employment and Vocational Training 2000-2006", implemented by its General Secretariat for Gender Equality. The Netherlands Memorandum on Emancipation 2008-2011, a policy on equality of women and men in the labour market, aimed to create additional opportunities for women, including, for example, by taking remedial action wherever tax measures hinder women's increased participation in the labour market.

42. Other steps taken to increase women's economic opportunity have included adaptation of regulations governing working conditions to ensure women's equal access to employment in Monaco and the provision of social credit certificates in San Marino. Maldives passed legislation providing for equal work for equal pay.

43. The role of the private sector as an important partner in promoting equal opportunities for women in the labour market was underlined. In Luxembourg, the Government provided financial assistance to private sector companies that invest in gender equality and ensure equal wages for women and men. Egypt and Mexico, in

[30] See report of the United Nations Expert Group Meeting on financing for gender equality and the empowerment of women.

[31] Department for International Development, Growth Team, Policy and Research Division, "Strengthening the connection between gender and growth", in *Financing Gender Equality: Commonwealth Perspectives* (London, Commonwealth Secretariat, 2007), pp. 23-24.

[32] See General Assembly resolution 60/1, para. 24 (a).

coordination with multilateral partners, took steps to encourage the private sector to hire women through a gender equality certification programme.

44. Member States reported on actions taken to promote women's entrepreneurship. The Maldives Ministry of Planning and National Development and Ministry of Gender and Family, for example, incorporated gender perspectives in the 2006 census processes, taking into account all economic activities carried out by women in both the formal and informal sectors. In Poland, national and regional labour offices can allocate funds to women entrepreneurs. National microcredit and microfinance schemes targeting women's economic empowerment were also reported, including Pakistan's National Fund for the Advancement of Rural Women.

45. National development plans and poverty reduction strategies are important planning tools for identifying priorities and resource needs. Gender perspectives, however, are not always systematically incorporated into these planning instruments. A recent analysis of national Millennium Development Goals reporting and poverty reduction strategy papers revealed that Governments missed critical opportunities to fully identify and address gender perspectives.[33]

46. Some Member States reported steps to incorporate gender equality concerns into national development plans and poverty reduction strategies. For example, Colombia's National Development Plan 2006-2010 committed to mainstreaming gender perspectives in all plans, programmes and mechanisms of the public administration.

47. National machineries have an important role in ensuring that gender perspectives are incorporated into national economic policies, plans and programmes. Cambodia's Ministry of Women's Affairs mainstreamed gender perspectives into the National Strategic Development Plan (2006-2010), with gender equality issues clearly defined across all sectors. A project in the Ministry of Women Development in Pakistan built capacity for mainstreaming gender perspectives in the National Plan of Action and the Poverty Reduction Strategy Paper. In Greece, the national machinery actively participated in the elaboration of the National Strategic Plan for Development 2007-2013.

48. Efforts to monitor and evaluate economic policies, plans and programmes from a gender perspective were also reported by Member States. Italy's Institute for Labour Training and the Department for Rights and Equal Opportunities collaborated to design a tool for assessing the differentiated impact of policies on women and men. In Greece, an ad hoc planning group monitored integration of proposals on gender equality into national planning.

49. Member States noted that the lack of data disaggregated by sex and gender-sensitive indicators hindered effective monitoring and evaluation of national economic policies, plans and programmes. Cambodia recognized a need to create stronger links with the Ministry of Planning and the National Institute of Statistics to ensure a more comprehensive use of sex-disaggregated data to monitor its National Strategic Development Plan. Egypt will put in place a gender-sensitive mechanism for monitoring and reporting on the implementation of the National Five-year Socio-Economic Development Plan, with the cooperation of planners and officers in monitoring units of line ministries. A capacity-building programme

[33] See A/62/187, para. 73.

targeting local and national institutions in Tunisia included a focus on the collection of sex-disaggregated statistics. The Russian Federation incorporated gender perspectives into its national statistics programme.

C. Mechanisms and instruments on gender equality, including policies, plans and programmes

50. Mechanisms and instruments established to promote gender equality, including policies, strategies, plans and programmes for gender equality and women's empowerment, should be costed and resource needs should be explicitly reflected in budgets, so as to ensure the allocation of sufficient resources for their full and effective implementation.

51. In some countries, policies, plans and programmes on gender equality are financed through dedicated or women-specific budgets. Japan's budget for the promotion of gender equality contained line items for each of the 12 priority objectives of its Basic Plan for Gender Equality, and a line for improvement and strengthening of the policies and measures for gender equality. Capital and recurrent costs for phase I of Pakistan's National Gender Reform Action Plan are funded by the Government.

52. The fact that national plans for gender equality and the empowerment of women are rarely fully integrated into national development plans or national budgets may hinder their full and effective implementation.[34] Some Member States have taken steps, however, to more closely link such plans to overall national development plans. The Five-year Socio-economic Development Plans for the Advancement of Women, formulated by Egypt's National Council for Women, have been integrated into National Five-year Socio-Economic Development Plans. This has resulted in proposals for a substantive increase in the budgetary allocations earmarked for women-specific development projects.

53. Examples of mechanisms for monitoring and evaluation of policies, plans and programmes on gender equality were provided. Japan's Specialist Committee on Monitoring and Gender Impact Assessment and Evaluation assessed the implementation of the Plan for Gender Equality in each ministry or agency.

54. While the challenges in implementation of the gender mainstreaming strategy as a result of inadequate resources have been reported by some Member States, such as Bolivia, Kenya, Seychelles, Suriname and Latvia (see note 26 above), other Member States have developed mechanisms for financing the implementation of the gender mainstreaming strategy. The Plan for the Advancement of Women in Austria's Ministry of Finance guaranteed the necessary allocation of funds for the integration of a gender perspective in decision-making processes across all line ministries. Under Belgium's Gender Mainstreaming Law, ministries must establish strategic priorities using annual policy notes; establish relevant indicators to measure integration of gender perspectives in policy objectives; prepare gender policy notes in all phases of budget preparation; and prepare interim and final reports on progress made in gender mainstreaming.

[34] United Nations Development Fund for Women, "Promoting gender equality in new aid modalities and partnerships", UNIFEM Discussion Paper (New York, UNIFEM, March 2006).

55. In Cambodia, Gender Mainstreaming Action Plans have been developed in ministerial budget proposals for approval by the Ministry of Economy and Finance. Under Lithuania's National Programme on Equal Opportunities for Women and Men, all ministries included allocations for the implementation of gender equality measures within their respective budgets. In Thailand, all departments are responsible for budget planning under the Master Plan for Gender Equality (2007-2011).

56. The Republic of Korea's Five-year Basic Plan for Women's Policies, established to promote its gender mainstreaming strategy, was financed through a dedicated budget. Cuba's National Action Plan in Follow-up to the United Nations Fourth World Conference on Women provided a methodological guide for mainstreaming gender equality into policies and programmes across all sectors, with earmarked budgets.

D. Financing for national mechanisms for the advancement of women

57. The 10-year review and appraisal of the implementation of the Platform for Action noted that a broad range of national mechanisms for gender equality and empowerment of women had been established.[35] In addition to national machineries, gender equality commissions or committees, ombudspersons offices and focal points in line ministries had been set up in many countries, and parliamentary networks or caucuses had also been established. The mandates, roles and resources of these mechanisms varied widely. Limited financial resources were identified as a common obstacle to the effective functioning of these institutional mechanisms for gender equality.[36]

58. National machineries for the advancement of women, such as ministries or departments within ministries, continue to be the central policy-coordinating unit inside government in most countries. Many national machineries remain marginalized, however, in national government structures and are hampered by a lack of resources and political support. This limits their ability to advocate for, support and monitor policies and programmes on gender equality; to fulfil their catalytic role in supporting gender mainstreaming across all policy areas and levels; and to ensure sufficient attention to resource needs for gender equality and empowerment of women in national budgets.[37]

59. Responses of Member States indicated that the status of funding for national machineries varied considerably. Many countries, for example, Ukraine, Togo, Dominica, El Salvador, Uganda, Jordan and Armenia (see note 26 above), noted that the shortage of financial resources, including to national machineries, limited the implementation of commitments on gender equality.

60. Mexico reported a decline in funding, while Cambodia noted that allocations to its national machinery were lower than those to other government agencies. Haiti

[35] See E/CN.6/2005/2 and Corr.1, part four, sect. II.

[36] See report of the United Nations Expert Group Meeting on the role of national mechanisms in promoting gender equality and the empowerment of women: achievements, gaps and challenges, organized by the Division for the Advancement of Women, Rome, 29 November-2 December 2004 (EGM/National Machinery/2004/REPORT).

[37] Ibid.

reported that budgetary allocations to its national machinery were 1 per cent of the total national budget. Egypt reported that funding to its national machinery was similar to that of other ministries. Both Cyprus and Tunisia reported an increase in funding.

61. Member States reported receiving both technical and financial support for national machineries from United Nations agencies, funds and programmes. Thailand's national machinery, for example, received funding from the United Nations Development Programme (UNDP) to create an information system on gender equality, including a database of data disaggregated by sex. Honduras and Ecuador reported support to their national machineries received from the United Nations Development Fund for Women (UNIFEM).

62. Relatively little information was provided on the financing of other mechanisms at national level for the promotion of gender equality and the empowerment of women. Honduras reported that a gender unit had been created in the Secretariat of Finances to ensure the links between gender equality and economic growth. In Cyprus, gender equality bodies were established in the public sector, and their budgets were fully covered by the Government. Administrative adjustments in Colombia allowed line ministries to incorporate a gender equality focus in their work through the creation of new offices or the assignment of new functions. Slovakia recognized the importance of creating institutional mechanisms for gender mainstreaming at all levels, and had proposed the creation of national machinery for the advancement of women.

E. Financing for women's organizations

63. Women's organizations and networks play an important role in advocating for gender equality and the empowerment of women; keeping critical issues in the national agenda; and promoting accountability for, and monitoring implementation of, commitments made on gender equality at national and global levels. These organizations and networks receive funding from a variety of sources, including Governments, bilateral/multilateral agencies, private foundations, international non-governmental organizations and individuals.

64. At the 10-year review and appraisal of the implementation of the Platform for Action, Member States, including Denmark and Portugal, reported on government funding for women's organizations to assist in the implementation of national plans and programmes. Others, including Liechtenstein, the Islamic Republic of Iran, the Dominican Republic and Malta, funded organizations to implement more targeted projects; Member States, including Barbados, called for increased financing aimed at strengthening partnerships with non-governmental organizations (see note 26 above).

65. Some Member States, such as Thailand and Cyprus, indicated that funding for women's organizations was provided by the national machinery for the advancement of women. Australia's Government Office for Women funded four National Women's Secretariats, and its Women's Leadership and Development Programme funded activities by national women's groups to strengthen women's capacity to contribute to policy areas that affected them.

66. Some national machineries established specific funds for supporting women's organizations and non-governmental organizations. The Republic of Korea established a Government-financed/privately-financed Women's Development Fund that, inter alia, finances women's projects. A fund established in Mexico's national machinery provided financial support to non-governmental organization projects on gender equality. In Austria, women's organizations were funded to undertake advisory activities in social sectors, and women's projects received annual financial support from the Federal Chancellery.

67. Other mechanisms were also in place at national level to ensure funding for women's organizations. Finland's Parliament approved a law that will provide annual State subsidies to major women's organizations, and increased resources for women's organizations engaged in the promotion of gender equality. Sweden's Committee for the Allocation of Government Grants to Women's Organizations and Gender Equality Projects allocated funds for gender equality projects, in line with the country's Gender Equality Policy.

68. Funding was provided to women's organizations or non-governmental organizations, including through national machineries, for innovative or pilot programmes. For example, Germany's national machinery funded pilot schemes, studies and evaluations carried out by non-governmental organizations supporting women's empowerment and gender equality. Poland's national machinery made allocations for innovative non-governmental organization initiatives on gender equality. The Netherlands plans to allocate funds to stimulate a number of innovative and agenda-setting initiatives by women's networks in support of equal opportunities for women and men, at both local and national levels.

69. Bilateral and multilateral agencies, including United Nations agencies, funds and programmes, were also noted as an important source of funding for non-governmental organizations working for the promotion of gender equality and the empowerment of women, including by Chad, Liberia and Turkey (see note 26 above). In Cambodia, for example, non-governmental organizations managed funds for gender mainstreaming from development partners, in line with the priorities in the country's National Strategic Development Plan, and served as implementation agencies. Peru also noted that non-governmental organizations received international funding for project implementation.

70. Member States also reported on funding for women's organizations or non-governmental organizations provided through their development cooperation programmes. Luxembourg supported development non-governmental organizations that implemented projects targeted to women in developing countries. Sweden provided funding for cooperation partnerships between Swedish organizations and local women's organizations and networks in nearly all partner countries, and channelled funds though non-governmental organizations. Non-governmental organizations receiving bilateral funding from Belgium were required to address gender equality, and to include gender perspectives in reports on implementation of programmes.

F. Development cooperation

71. International development cooperation is an important mechanism for financing gender equality and women's empowerment. While approaches to

incorporating gender equality in development cooperation and official development assistance (ODA) varied across countries, Member States, including Ireland and Norway (see note 26 above), indicated, in the context of the 10-year review and appraisal of the implementation of the Beijing Platform for Action in 2005, that gender equality was emerging as a central guiding principle in development cooperation.

72. Given evidence of the strong links among gender equality and economic growth, poverty reduction, aid effectiveness and good governance, Australia made gender equality an overarching principle of its aid programme and will provide assistance to partner Governments in meeting commitments on gender equality. Austria sponsored multilateral programmes and projects for the promotion of gender equality, and established "gender equality and empowerment of women" as a leading principle in its three-year programme. Japan incorporated gender equality into its revised ODA Charter as a basic goal, and the 2005 Medium-Term Policy on ODA stated that gender perspectives were to be reflected in all development efforts as a matter of principle.

73. Member States, including Finland and Canada, took a two-track approach to gender equality in their development cooperation efforts. Germany earmarked well over half of its bilateral ODA funding for mainstream projects and programmes that have demonstrably positive impacts on gender equality, and has pledged additional funding for targeted projects and programmes.

74. Mechanisms for funding women-specific programmes, including microcredit and microfinance initiatives, were also reported. Qatar established a fund that supports programmes for women and young people, and Monaco funded women-specific projects in the areas of education and economic empowerment.

75. As mentioned earlier, Member States also reported on support from United Nations agencies, funds and programmes. Projects promoting women's economic empowerment in Algeria, for example, were funded by the International Fund for Agricultural Development (IFAD) and the implementation of Peru's Country Programme Plan of Action 2006-2010 was supported by the United Nations Population Fund (UNFPA). Resources were mobilized for gender equality and women's empowerment through initiatives in international financial institutions, including the World Bank's Action Plan "Gender Equality is Smart Economics".

76. The need for increased bilateral and multilateral support was expressed by several Member States. Haiti, for example, noted that increased and sustained multilateral support was needed to support the implementation of commitments on gender equality and women's empowerment.

77. A number of specific mechanisms for ensuring development cooperation resources were effectively utilized in the promotion of gender equality and the empowerment of women were reported. Within Cambodia's Government Donor Coordination Committee, for example, a Technical Working Group on Gender mobilized resources to support gender mainstreaming in all sectors and monitored their effective use. In the Philippines, a quota of 5-30 per cent of ODA funding was legally required for the promotion of gender equality and the empowerment of women by all national and local government agencies or units, within their mandates. However, it also noted that such quotas can pose limitations.

G. New aid modalities and strengthened delivery mechanisms

78. New aid modalities and efforts to strengthen effective delivery of ODA have implications for gender equality and women's empowerment. The shift from programme-based aid to general or sectoral budget support, as well as the Paris Declaration principles of ownership, alignment, harmonization, mutual accountability and performance measurement, presents both opportunities and challenges for financing for gender equality and women's empowerment.[38] The Paris Declaration on Aid Effectiveness acknowledged that harmonization efforts are needed on cross-cutting issues, such as gender equality.[39] In the new aid environment, ensuring that promotion of gender equality and the empowerment of women will receive adequate financial resources requires that gender equality be prioritized in national development objectives and plans.[40]

79. Responses from Member States highlighted some of their experience with new aid modalities. Cambodia, for example, reported that while donors align objectives on gender equality within the framework of the Ministry of Women's Affairs' strategic plan, the development of gender-responsive sectoral strategies and plans presents challenges as well as opportunities in ensuring gender analysis and appropriate budget allocations for implementation. The Philippines raised concerns over the availability of information on financing, and access to decision-making in the formulation of development assistance frameworks. Cuba highlighted the need to ensure that international cooperation is provided within the framework of mutual respect, which will permit Governments to meet their international commitments on gender equality.

80. Tools for tracking and monitoring ODA can help ensure that funds target gender equality and the empowerment of women. Sweden, for example, included gender analyses in country cooperation strategies, offered support to training and methodology development on gender mainstreaming, and developed tools to monitor the gender equality impacts of budget support and sector-wide programmes. Monaco emphasized gender mainstreaming in the management of its international development cooperation, and developed indicators to measure results and impact. Belgium systematically used a checklist on gender equality objectives in the projects it funded.

81. An Organization for Economic Cooperation and Development/Development Assistance Committee (OECD/DAC) gender equality policy marker has been developed to measure the amount of aid focused on gender equality and women's empowerment, by identifying activities that have gender equality as a principal or significant objective.[41] Some Member States, including Germany and Finland, reported that they apply the policy marker to their development assistance.

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[38] UNIFEM, "Promoting gender equality in new aid modalities and partnerships", UNIFEM Discussion Paper (New York, UNIFEM, March 2006).

[39] See Paris Declaration on Aid Effectiveness: Ownership, Harmonisation, Alignment, Results and Mutual Accountability, issued at the High-level Forum, Paris, 28 February-2 March 2005, para. 42.

[40] UNIFEM, "Promoting gender equality in new aid modalities and partnerships", UNIFEM Discussion Paper (New York, UNIFEM, March 2006).

[41] Organization for Economic Cooperation and Development-Development Assistance Committee (OECD-DAC) Secretariat, "Aid in support of gender equality and women's empowerment: statistics based on DAC members' reporting on the Gender Equality Policy Marker, 2004-2005", June 2007.

82. Cambodia launched an ODA database, which required all development partners to register resource allocation information via a website, and the Ministry of Women's Affairs Department of Planning developed a management information system for tracking gender responsiveness in ODA, including a resource mobilization matrix circulated to donors. The Government, together with development partners, adopted a Harmonization, Alignment and Results Action Plan which included joint monitoring indicators. The Philippines reported that the absence of an accounting system for the Gender and Development Budget and ODA funds targeting gender equality hindered its ability to monitor and evaluate aid use. The need to institutionalize the generation of sex-disaggregated data so as to increase the targeting of beneficiaries was also noted. In coordination with donors, the Philippines developed harmonized guidelines for project development, implementation, monitoring and evaluation, which included a common set of analytical concepts and tools to measure the gender responsiveness of projects.

IV. Conclusions and recommendations

83. **The global commitments on gender equality and the empowerment of women at national level have yet to be fully implemented. Unless financial resources are mobilized across all sectors, through both domestic and international channels, progress towards gender equality and the empowerment of women will remain slow.**

84. **Sound and equitable public finance management can ensure increased resource allocation to meet gender equality commitments. Recent shifts towards results-based budgeting provide opportunities for mainstreaming gender perspectives in public finance, including through gender-responsive budgeting.**

85. **Gender-responsive budget initiatives have been implemented by a large number of Member States. Many initiatives have not, however, bee . adequately linked to overall public finance management or moved beyond analysis of expenditures. Greater efforts are needed to identify gender perspectives in relation to revenue.**

86. **Gender equality is not yet seen as a central goal in all national-level economic policies, plans and programmes, which results in limited coherence between policy commitments on gender equality and resource allocations.**

87. **The failure to assess the costs of, and secure resources for, implementation of gender equality policies, strategies and plans, including the gender mainstreaming strategy, constrains the achievement of gender equality and empowerment of women.**

88. **National mechanisms for the advancement of women need significantly increased resources to advocate for, support and monitor the incorporation of gender perspectives in all policy areas and the implementation of gender equality plans and programmes. The critical role of women's organizations in promoting accountability for and monitoring implementation of commitments on gender equality at national level must also be supported through increased funding.**

89. **Sex-disaggregated data and gender-sensitive indicators are needed to ensure the effective monitoring and evaluation of all national plans, policies and programmes from a gender perspective.**

90. **The Commission on the Status of Women may wish to call on Governments, the United Nations system, the Bretton Woods institutions, international and regional organizations, non-governmental organizations, civil society, the private sector and other relevant actors, as appropriate, to:**

(a) **Develop methodologies and tools to systematically incorporate a gender perspective into results-based public finance management systems, including through analysis of both revenues and expenditures, and ensure that tools developed to monitor and evaluate public financial management systems incorporate a gender perspective;**

(b) **Allocate resources to build capacity for gender mainstreaming within finance and other line ministries, national machineries and parliaments, and among other stakeholders, to ensure that domestic resource mobilization and allocation are carried out in a gender-sensitive manner;**

(c) **Ensure that gender equality is prioritized as a central goal in the design, implementation, monitoring and evaluation of all national economic policies, strategies and plans, across all policy areas, including in national development strategies and poverty reduction strategies, and encourage the active participation of national mechanisms for the advancement of women and women's organizations in the design and development of such policies, strategies and plans;**

(d) **Increase the share of development assistance specifically targeting gender equality and women's empowerment and, building on existing mechanisms, strengthen ways and means to effectively assess the resources allocated to incorporating gender perspectives in all areas of development assistance;**

(e) **Cost and fully resource national gender equality policies, strategies and plans, including the gender mainstreaming strategy, and ensure that they are incorporated into overall national development strategies and reflected in relevant sector plans and budgets;**

(f) **Strengthen the mandates of national machineries for the advancement of women, and ensure that they are adequately resourced to carry out their critical mandates in advocating for, supporting and monitoring the incorporation of gender perspectives in all policy areas and the implementation of gender equality plans and programmes;**

(g) **Identify and address the challenges that women's organizations face in securing adequate and sustained funding for their activities at national level;**

(h) **Improve sex-disaggregated data collection and develop performance indicators to measure progress in financing gender equality and empowerment of women at national level.**

91. **The Commission may wish to encourage the Committee on the Elimination of Discrimination against Women to:**

(a) Invite States parties to include information in their reports on resources allocated to gender equality and women's empowerment;

(b) Ensure that the Committee's lists of issues and questions prepared as an input into the consideration of reports of States parties include the explicit request for information on resources allocated to gender equality and women's empowerment at all levels.